

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES

ISSUED BY STATE BOARD OF ACCOUNTS

December 2004

YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

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Encumbering Appropriations	This Issue	2
Cancellation of Warrants - Old Outstanding Checks	This Issue	2
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Certification of Names and Addresses to County Treasurer	This Issue	4
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Dormant Fund Balances - Transfers Authorized	This Issue	3

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SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2005 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2005 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution will be raised from \$87,900 to \$90,000 effective January 1, 2005.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

NEW FEDERAL MILEAGE RATE

It is our understanding that effective January 1, 2005, the Federal mileage rate will raise from 37 ½ cents to 40½ cents per mile. The State rate for mileage is 34 cents per mile.

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year are void.

Not later than March 1 of each year, the clerk-treasurer shall prepare, or cause to be prepared, a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city and town.

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a municipality to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2005 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2005, with proper explanation, and added to the 2005 appropriation for the same purpose. By properly carrying out this procedure, the 2005 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

DORMANT FUND BALANCES-TRANSFERS AUTHORIZED

IC 36-1-8-5 gives city and town councils authority to order the transfers to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purpose of which have been fulfilled. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

“(a) This section applies to all fund raised by a general or special tax levy on all the taxable property of a political subdivision.”

“(b) Whenever the purpose of a tax levy have been fulfilled and an unused and unencumbered balanced remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statutes provides that it be transferred otherwise....(2) Funds of a municipality, to the general fund or rainy day fund of the municipality.”

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, LTAP, and the Planning Division of the State Department of Transportation by June 1 of the year next following the operational report year. The report shall also be made available to the public and to the press.

The annual operational report shall be prepared and filed on City and Town Form No. 225. A copy of the report will be furnished to all affected city and town offices by the State Board of Accounts in January.

REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns must file with the State Examiner, State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. A supply of this form must be secured from your public printer. The State Board of Accounts does not supply this form. (This is not to be confused with Form SF 23110 or Form SR9433 that was mailed to each city controller and city and town clerk-treasurer on December 1 and due back in January.) If a computer printout can supply all of the required information, it can be submitted in lieu of the Form 100R as long as it contains the certificate section on the last page of the form.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under IC 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

ANNUAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town, showing the same “by funds and appropriations,” within sixty days after the close of each calendar year. The total indebtedness at December 31 of such municipality must also be shown on this published report.

The annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

All second class cities and those cities and towns that prepare a Comprehensive Annual Financial Report (CAFR) will complete form CTAR-2. All the other cities and towns will complete CTAR-1.

The certification on the cover page, Parts 1 and 6, with the accompanying footnote, shall be published. In our opinion, this publication will satisfy state statutes, Local Governmental Data Base input documents, and Bureau of Census annual reporting requirements. You should use and/or publish only those parts that apply to your particular unit. (For instance, if you have no long-term indebtedness at December 31, 2004, it will not be necessary for you to include and publish Part 6 of the report.) If questions arise, please call (317) 232-2521.

The blank reports with instructions were mailed to all municipal fiscal officers early in December. A preprinted return envelope addressed to the Census Bureau, Jeffersonville, Indiana, is also included.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM-SECOND CLASS CITIES

IC 36-4-10-5(5) requires the city fiscal officer of a second class city to “submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenue.....” It appears furnishing the common council a copy of the Annual City and Town Annual Report, CTAR-2, Part 1 through Part 6, would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

COMPUTING SALARIES FOR PARTIAL PAY PERIODS

A city or town employee on a monthly salary, whose employment with such city or town begins or terminates in the middle of a month, should be paid only for that part of such month that he has worked. If such employee's work was terminated at the end of the day on January 15, 2005, for example, we believe that he should receive 15/31 of his regular monthly salary for the month of January.

The same procedure should be used for a semimonthly, biweekly, and weekly salaries.

ASSIGNMENT OF WAGES – WAGE DEDCUTIONS

IC 22-2-6-1 provides any direction given by an employee to his employer to make a deduction from wages, shall constitute an assignment such wages subject to the provisions of the act. The term "employer" includes the State of Indiana and any political subdivision thereof. IC 22-2-6-2 outlines the procedures which must be followed and purposes for which deductible assignments may be made.

STATE DISTRIBUTIONS

The following is a listing of the state distributions which most cities and towns receive along with the applicable state account number, account name, frequency of distribution, and city and town fund to which such distribution should be receipted:

<u>State Account Number</u>	<u>Account Name</u>	<u>Distribution</u>	<u>City or Town Fund</u>
9000/579800/190100	Motor Vehicle Highway	Monthly	Motor Vehicle Highway
9000/579800/190700	Local Road and Street	Monthly	Local Road and Street
9000/579800/190800	A B C Excise (Permit Fees)	Semiannual	General
9000/579800/191200	A B C Gallonage	Quarterly	General
9000/579800/192000	Cigarette Tax-General	Semiannual	General
9000/579800/192200	Cigarette Tax - CCI	Semiannual	Cumulative Capital Improvement
9000/579800/192500	Accelerated MVH #1	Monthly (1)	Motor Vehicle Highway
9000/579800/192600	Accelerated MVH#2	Monthly (2)	Motor Vehicle Highway

(1) These distributions will be received in August, September, October and November or until the state has accumulated \$25,000,000.

Any questions should be directed to the Settlement Deputy of the Auditor of State's office at (317) 232-3309.

APPROPRIATION REQUIREMENTS CITY - TOWN FUNDS

<u>Fund</u>	<u>Requires Approval</u>		<u>I/C Reference</u>
	<u>DLGF</u>	<u>City/Town Council</u>	
Alcohol and Drug Services	If Tax \$	Yes	12-23-14
Aviation	If Tax \$	Yes	8-22-5
Barrett Law	No	No	36-9-36
Bond and Interest Redemption	Yes	Yes	5-1-15
Cemetery	If Tax \$	Yes	23-14-65
City/Town User Fee	No	No	33-37-8
Clerk's Record Perpetuation	No	Yes	33-37-5
Cumulative Capital Improvement – Cig. Tax	No	Yes	6-7-1-31.1
Cumulative Bridge Fund	Yes	Yes	8-6-13
Cumulative Building Fund – Airports	Yes	Yes	8-22-3
Cumulative Building Fund – Levees	Yes	Yes	13-2-31
Cumulative Maintenance Fund – Channel Impr.	Yes	Yes	13-3-3
Cumulative Firefighting Building, Equipment, Police Radio Fund	Yes	Yes	36-8-14
Cumulative Transportation Fund – Buses	Yes	Yes	39-9-4
Cumulative Building Funds	Yes	Yes	36-9-16
Cumulative Capital Improvement Fund	Yes	Yes	36-9-16
Cumulative Street Fund	If Tax \$	Yes	36-9-16.5
General Improvement Fund	Yes	Yes	36-9-17
Cumulative Building Fund – Sewers	Yes	Yes	36-9-26
Cumulative Drainage Fund	Yes	Yes	36-9-27
Cumulative Building Fund – Parks	Yes	Yes	36-10-3
Cumulative Sinking and Building Fund – Parks	Yes	Yes	36-10-4
Cumulative Capital Development	Yes	Yes	36-9-15.5
Deferral Program	No	Yes	34-28-5-1
Donation	No	No(4)	OAG No.68-1961
Economic Development/Redevelopment	If Tax\$(1)	Yes(1)	36-7-14
Economic Development Income Tax (EDIT)	No	Yes	6-3.5-7
Electronic Map Generation	No	Yes	5-14-3
EMS	If Tax \$	Yes	16-31-5
Enhanced Access	No	Yes	5-14-3
Federal/State Grants	(5)	(5)	
General	Yes	Yes	6-1.1-18
Health	If Tax \$	Yes	16-20-4
Landfill	If Tax \$	Yes	36-9-30
Local Law Enforcement Continuing Education	No	Yes	5-2-8
Local Road and Street	Yes	Yes	8-14-2
Motor Vehicle Highway	Yes	Yes	8-14-1
Park Nonreverting Capital	No	Yes	36-10-3
Park Nonreverting Operating	No	Yes or Park Bd	36-10-3
Park and Recreation	If Tax \$	Yes	8-22-5
Parking Meter	If Tax \$	Yes	36-9-11
Probation	If Tax \$	Yes	35-38-2
Rainy Day	Yes	Yes	36-1-8-5.1
Riverboat	No	Yes	36-1-8-9
Self Insurance	If Tax \$(2)	Yes(3)	36-1-8
Unsafe Building	No	Yes	36-7-9-14

(1) If funded 100% by TIF distribution – No

(2) If funded 100% by General Fund transfers – No

(3) See local ordinance for appropriation requirements.

(4) If the donations are unrestricted, then Yes.

(5) If reimbursement type grant or if accounted for in general fund – Yes. If draw down type grant accounted for in a separate grant fund – No.

INVENTORIES OF CAPITAL ASSETS

Every city or town should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger, City and Town Form No. 211, segregated by departments of the city or town, i.e., fire department, police department, park department, street department, sanitation department, etc. Water, electric, gas, and sewage utilities are to be inventoried separately showing capital assets belonging to each utility. A complete inventory should be taken at least once a year for good internal control and for verifying account balances carried in the accounting records.

Capitalization Policy

The governing body should establish capitalization policy that sets a dollar amount as a threshold to be used in determining which items will be recorded.

Land

The records of each city and town should reflect land owned, its location, its acquisition date and cost (purchase price).

Infrastructure

A capital asset account for the cost of infrastructure should reflect the location of each road, bridge, tunnel, drainage system, stormwater system, dam, or lighting system.

Buildings

A capital asset account for buildings should reflect the location of each building and the cost value (being the purchase or construction cost) and, if improvements are made to the building, the cost of such improvements would be included. If a building is acquired by gift, the account would reflect its appraised value at the time of acquisition.

Improvement Other Than Buildings

A capital asset account should reflect the acquisition value of permanent improvements, other than buildings, which have been added to the land. Examples of such improvements are fences, retaining walls, sidewalks, gutters, tunnels and bridges. The improvements would be valued at the purchase or construction cost.

Equipment

Tangible property of a permanent nature, other than land, buildings and improvements, should be inventoried. Examples including machinery, trucks, cars, furniture, typewriters, adding machines, calculators, bookkeeping machines, data processing equipment, desks, safes, cabinets, etc. The value of such items should be carried in the inventory at the purchase cost.

Construction Work In Progress

Where construction work has not been completed in the current calendar year, the cost of the project should be carried as “construction work in progress.” When the project is completed, it will be placed on the inventory applicable to the assigned asset accounts.

INTEREST ON DELINQUENT ACCOUNTS

Since existing statutes (and past court decisions) require that funds and appropriations must be available prior to entering into a contract, there is no reason why contractual payments should not be made in a timely fashion unless there is a dispute regarding the services rendered or materials delivered.

Please review your city or town's purchasing and subsequent claim payment procedures to ensure you are not going to be in a position where you may incur late payment charges.

INDEX TO BULLETINS

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

1995 - March, June, September, December
1996 - March, June, September, December
1997 - March, June, September, December
1998 - March, June, September, December
1999 - March, June, September, December
2000 - March, June, September, December
2001 - March, June, September, December
2002 - March, June, September, December
2003 - March, June, September, December
2004 - March, June, September, December

The articles appearing in the year 1994 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 1995.

MERRY CHRISTMAS

In reflecting back over the past years, we have all been faced with many new problems and difficult decisions. Some of those problems have been resolved while many still remain for us to find solutions. We extend, as we have in the past, our sincerest efforts for cooperation on a joint effort to resolve those problems in our area of expertise.

We extend our thanks for the tremendous cooperation and assistance afforded our audit staff and this Board throughout this year in an effort to improve audit efficiency. From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and happier new year.

Charles Johnson III
State Examiner

Michael A. Fiwek
Deputy State Examiner

Marilyn S. Rudolph
Deputy State Examiner

RATES for LEGAL ADVERTISING

Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher who has not chosen to increase rates will continue to use the rate schedule that was effective when they last increased rates.

7 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.329	0.492	0.657	0.822
6	0.302	0.451	0.603	0.753
6.5	0.279	0.417	0.556	0.695
7	0.259	0.387	0.516	0.646
7.5	0.241	0.361	0.482	0.603
8	0.226	0.339	0.452	0.565
9	0.201	0.301	0.402	0.502
10	0.181	0.271	0.362	0.452
12	0.151	0.226	0.301	0.377
Rate / Square	5.39	8.06	10.76	13.45

8 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.376	0.563	0.751	0.939
6	0.345	0.516	0.689	0.861
6.5	0.318	0.476	0.636	0.795
7	0.296	0.442	0.590	0.738
7.5	0.276	0.413	0.551	0.689
8	0.259	0.387	0.516	0.646
9	0.230	0.344	0.459	0.574
10	0.207	0.310	0.413	0.516
12	0.172	0.258	0.344	0.430
Rate / Square	5.39	8.06	10.76	13.45

8.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.395	0.591	0.789	0.986
6	0.362	0.542	0.723	0.904
6.5	0.334	0.500	0.667	0.834
7	0.310	0.464	0.620	0.775
7.5	0.290	0.433	0.578	0.723
8	0.272	0.406	0.542	0.678
9	0.241	0.361	0.482	0.603
10	0.217	0.325	0.434	0.542
12	0.181	0.271	0.362	0.452
Rate / Square	5.39	8.06	10.76	13.45

8.75 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.412	0.615	0.822	1.027
6	0.377	0.564	0.753	0.942
6.5	0.348	0.521	0.695	0.869
7	0.323	0.484	0.646	0.807
7.5	0.302	0.451	0.603	0.753
8	0.283	0.423	0.565	0.706
9	0.252	0.376	0.502	0.628
10	0.226	0.339	0.452	0.565
12	0.189	0.282	0.377	0.471
Rate / Square	5.39	8.06	10.76	13.45

7.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.348	0.521	0.695	0.869
6	0.319	0.477	0.637	0.796
6.5	0.295	0.440	0.588	0.735
7	0.274	0.409	0.546	0.682
7.5	0.255	0.382	0.510	0.637
8	0.239	0.358	0.478	0.597
9	0.213	0.318	0.425	0.531
10	0.191	0.286	0.382	0.478
12	0.160	0.239	0.318	0.398
Rate / Square	5.39	8.06	10.76	13.45

8.2 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.386	0.577	0.770	0.963
6	0.354	0.529	0.706	0.882
6.5	0.326	0.488	0.652	0.814
7	0.303	0.453	0.605	0.756
7.5	0.283	0.423	0.565	0.706
8	0.265	0.397	0.529	0.662
9	0.236	0.352	0.471	0.588
10	0.212	0.317	0.424	0.529
12	0.177	0.264	0.353	0.441
Rate / Square	5.39	8.06	10.76	13.45

8.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.400	0.598	0.798	0.998
6	0.367	0.548	0.732	0.915
6.5	0.338	0.506	0.675	0.844
7	0.314	0.470	0.627	0.784
7.5	0.293	0.438	0.585	0.732
8	0.275	0.411	0.549	0.686
9	0.244	0.365	0.488	0.610
10	0.220	0.329	0.439	0.549
12	0.183	0.274	0.366	0.457
Rate / Square	5.39	8.06	10.76	13.45

8.8 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.414	0.619	0.826	1.033
6	0.379	0.567	0.758	0.947
6.5	0.350	0.524	0.699	0.874
7	0.325	0.486	0.649	0.812
7.5	0.304	0.454	0.606	0.758
8	0.285	0.426	0.568	0.710
9	0.253	0.378	0.505	0.631
10	0.228	0.340	0.455	0.568
12	0.190	0.284	0.379	0.473
Rate / Square	5.39	8.06	10.76	13.45

7.83 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.368	0.551	0.735	0.919
6	0.338	0.505	0.674	0.843
6.5	0.312	0.466	0.622	0.778
7	0.289	0.433	0.578	0.722
7.5	0.270	0.404	0.539	0.674
8	0.253	0.379	0.506	0.632
9	0.225	0.337	0.449	0.562
10	0.203	0.303	0.404	0.506
12	0.169	0.252	0.337	0.421
Rate / Square	5.39	8.06	10.76	13.45

8.3 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.390	0.584	0.779	0.974
6	0.358	0.535	0.714	0.893
6.5	0.330	0.494	0.660	0.824
7	0.307	0.459	0.612	0.765
7.5	0.286	0.428	0.572	0.714
8	0.268	0.401	0.536	0.670
9	0.239	0.357	0.476	0.595
10	0.215	0.321	0.429	0.536
12	0.179	0.268	0.357	0.447
Rate / Square	5.39	8.06	10.76	13.45

8.6 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.405	0.605	0.808	1.009
6	0.371	0.555	0.740	0.925
6.5	0.342	0.512	0.683	0.854
7	0.318	0.475	0.635	0.793
7.5	0.297	0.444	0.592	0.740
8	0.278	0.416	0.555	0.694
9	0.247	0.370	0.494	0.617
10	0.222	0.333	0.444	0.555
12	0.185	0.277	0.370	0.463
Rate / Square	5.39	8.06	10.76	13.45

8.9 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.419	0.626	0.836	1.045
6	0.384	0.574	0.766	0.958
6.5	0.354	0.530	0.707	0.884
7	0.329	0.492	0.657	0.821
7.5	0.307	0.459	0.613	0.766
8	0.288	0.430	0.575	0.718
9	0.256	0.383	0.511	0.638
10	0.230	0.344	0.460	0.575
12	0.192	0.287	0.383	0.479
Rate / Square	5.39	8.06	10.76	13.45

RATES for LEGAL ADVERTISING
Effective January 1, 2005

9 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.423	0.633	0.845	1.056
6	0.388	0.580	0.775	0.968
6.5	0.358	0.536	0.715	0.894
7	0.333	0.497	0.664	0.830
7.5	0.310	0.464	0.620	0.775
8	0.291	0.435	0.581	0.726
9	0.259	0.387	0.516	0.646
10	0.233	0.348	0.465	0.581
12	0.194	0.290	0.387	0.484
Rate / Square	5.39	8.06	10.76	13.45

9.6 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.452	0.675	0.901	1.127
6	0.414	0.619	0.826	1.033
6.5	0.382	0.571	0.763	0.954
7	0.355	0.531	0.708	0.885
7.5	0.331	0.495	0.661	0.826
8	0.310	0.464	0.620	0.775
9	0.276	0.413	0.551	0.689
10	0.248	0.371	0.496	0.620
12	0.207	0.310	0.413	0.516
Rate / Square	5.39	8.06	10.76	13.45

10.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.494	0.739	0.986	1.233
6	0.453	0.677	0.904	1.130
6.5	0.418	0.625	0.834	1.043
7	0.388	0.580	0.775	0.968
7.5	0.362	0.542	0.723	0.904
8	0.340	0.508	0.678	0.847
9	0.302	0.451	0.603	0.753
10	0.272	0.406	0.542	0.678
12	0.226	0.339	0.452	0.565
Rate / Square	5.39	8.06	10.76	13.45

11.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.541	0.809	1.080	1.350
6	0.496	0.742	0.990	1.237
6.5	0.458	0.684	0.914	1.142
7	0.425	0.636	0.849	1.061
7.5	0.397	0.593	0.792	0.990
8	0.372	0.556	0.742	0.928
9	0.331	0.494	0.660	0.825
10	0.298	0.445	0.594	0.742
12	0.248	0.371	0.495	0.619
Rate / Square	5.39	8.06	10.76	13.45

9.3 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.437	0.654	0.873	1.092
6	0.401	0.600	0.801	1.001
6.5	0.370	0.554	0.739	0.924
7	0.344	0.514	0.686	0.858
7.5	0.321	0.480	0.640	0.801
8	0.301	0.450	0.600	0.751
9	0.267	0.400	0.534	0.667
10	0.241	0.360	0.480	0.600
12	0.201	0.300	0.400	0.500
Rate / Square	5.39	8.06	10.76	13.45

9.9 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.466	0.696	0.930	1.162
6	0.427	0.638	0.852	1.065
6.5	0.394	0.589	0.787	0.983
7	0.366	0.547	0.730	0.913
7.5	0.342	0.511	0.682	0.852
8	0.320	0.479	0.639	0.799
9	0.285	0.426	0.568	0.710
10	0.256	0.383	0.511	0.639
12	0.213	0.319	0.426	0.533
Rate / Square	5.39	8.06	10.76	13.45

11 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.517	0.774	1.033	1.291
6	0.474	0.709	0.947	1.184
6.5	0.438	0.655	0.874	1.093
7	0.407	0.608	0.812	1.015
7.5	0.379	0.567	0.758	0.947
8	0.356	0.532	0.710	0.888
9	0.316	0.473	0.631	0.789
10	0.285	0.426	0.568	0.710
12	0.237	0.355	0.473	0.592
Rate / Square	5.39	8.06	10.76	13.45

12 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.564	0.844	1.127	1.409
6	0.517	0.774	1.033	1.291
6.5	0.478	0.714	0.954	1.192
7	0.444	0.663	0.885	1.107
7.5	0.414	0.619	0.826	1.033
8	0.388	0.580	0.775	0.968
9	0.345	0.516	0.689	0.861
10	0.310	0.464	0.620	0.775
12	0.259	0.387	0.516	0.646
Rate / Square	5.39	8.06	10.76	13.45

9.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.447	0.668	0.892	1.115
6	0.410	0.613	0.818	1.022
6.5	0.378	0.565	0.755	0.944
7	0.351	0.525	0.701	0.876
7.5	0.328	0.490	0.654	0.818
8	0.307	0.459	0.613	0.767
9	0.273	0.408	0.545	0.681
10	0.246	0.368	0.491	0.613
12	0.205	0.306	0.409	0.511
Rate / Square	5.39	8.06	10.76	13.45

10 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.470	0.703	0.939	1.174
6	0.431	0.645	0.861	1.076
6.5	0.398	0.595	0.795	0.993
7	0.370	0.553	0.738	0.922
7.5	0.345	0.516	0.689	0.861
8	0.323	0.484	0.646	0.807
9	0.287	0.430	0.574	0.717
10	0.259	0.387	0.516	0.646
12	0.216	0.322	0.430	0.538
Rate / Square	5.39	8.06	10.76	13.45

11.3 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.532	0.795	1.061	1.326
6	0.487	0.729	0.973	1.216
6.5	0.450	0.673	0.898	1.122
7	0.418	0.625	0.834	1.042
7.5	0.390	0.583	0.778	0.973
8	0.365	0.546	0.730	0.912
9	0.325	0.486	0.648	0.811
10	0.292	0.437	0.584	0.730
12	0.244	0.364	0.486	0.608
Rate / Square	5.39	8.06	10.76	13.45

12.2 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.574	0.858	1.146	1.432
6	0.526	0.787	1.050	1.313
6.5	0.486	0.726	0.969	1.212
7	0.451	0.674	0.900	1.125
7.5	0.421	0.629	0.840	1.050
8	0.395	0.590	0.788	0.985
9	0.351	0.524	0.700	0.875
10	0.316	0.472	0.630	0.788
12	0.263	0.393	0.525	0.656
Rate / Square	5.39	8.06	10.76	13.45

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12.3 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.579	0.865	1.155	1.444
6	0.530	0.793	1.059	1.323
6.5	0.490	0.732	0.977	1.222
7	0.455	0.680	0.908	1.134
7.5	0.424	0.634	0.847	1.059
8	0.398	0.595	0.794	0.993
9	0.354	0.529	0.706	0.882
10	0.318	0.476	0.635	0.794
12	0.265	0.397	0.529	0.662
Rate / Square	5.39	8.06	10.76	13.45

13 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.612	0.914	1.221	1.526
6	0.561	0.838	1.119	1.399
6.5	0.517	0.774	1.033	1.291
7	0.480	0.718	0.959	1.199
7.5	0.448	0.671	0.895	1.119
8	0.420	0.629	0.839	1.049
9	0.374	0.559	0.746	0.933
10	0.336	0.503	0.671	0.839
12	0.280	0.419	0.560	0.699
Rate / Square	5.39	8.06	10.76	13.45

14.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.682	1.020	1.362	1.702
6	0.625	0.935	1.248	1.560
6.5	0.577	0.863	1.152	1.440
7	0.536	0.801	1.070	1.337
7.5	0.500	0.748	0.999	1.248
8	0.469	0.701	0.936	1.170
9	0.417	0.623	0.832	1.040
10	0.375	0.561	0.749	0.936
12	0.313	0.467	0.624	0.780
Rate / Square	5.39	8.06	10.76	13.45

17 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.800	1.196	1.596	1.995
6	0.733	1.096	1.463	1.829
6.5	0.677	1.012	1.351	1.688
7	0.628	0.940	1.254	1.568
7.5	0.586	0.877	1.171	1.463
8	0.550	0.822	1.098	1.372
9	0.489	0.731	0.976	1.219
10	0.440	0.658	0.878	1.098
12	0.367	0.548	0.732	0.915
Rate / Square	5.39	8.06	10.76	13.45

12.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.583	0.872	1.164	1.456
6	0.535	0.800	1.067	1.334
6.5	0.494	0.738	0.985	1.232
7	0.458	0.685	0.915	1.144
7.5	0.428	0.640	0.854	1.067
8	0.401	0.600	0.801	1.001
9	0.356	0.533	0.712	0.889
10	0.321	0.480	0.640	0.801
12	0.267	0.400	0.534	0.667
Rate / Square	5.39	8.06	10.76	13.45

13.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.635	0.950	1.268	1.585
6	0.582	0.870	1.162	1.453
6.5	0.537	0.804	1.073	1.341
7	0.499	0.746	0.996	1.245
7.5	0.466	0.696	0.930	1.162
8	0.437	0.653	0.872	1.089
9	0.388	0.580	0.775	0.968
10	0.349	0.522	0.697	0.872
12	0.291	0.435	0.581	0.726
Rate / Square	5.39	8.06	10.76	13.45

15 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.706	1.055	1.409	1.761
6	0.647	0.967	1.291	1.614
6.5	0.597	0.893	1.192	1.490
7	0.554	0.829	1.107	1.383
7.5	0.517	0.774	1.033	1.291
8	0.485	0.725	0.968	1.211
9	0.431	0.645	0.861	1.076
10	0.388	0.580	0.775	0.968
12	0.323	0.484	0.646	0.807
Rate / Square	5.39	8.06	10.76	13.45

18 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.847	1.266	1.690	2.113
6	0.776	1.161	1.549	1.937
6.5	0.716	1.071	1.430	1.788
7	0.665	0.995	1.328	1.660
7.5	0.621	0.929	1.240	1.549
8	0.582	0.870	1.162	1.453
9	0.517	0.774	1.033	1.291
10	0.466	0.696	0.930	1.162
12	0.388	0.580	0.775	0.968
Rate / Square	5.39	8.06	10.76	13.45

12.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.588	0.879	1.174	1.467
6	0.539	0.806	1.076	1.345
6.5	0.498	0.744	0.993	1.242
7	0.462	0.691	0.922	1.153
7.5	0.431	0.645	0.861	1.076
8	0.404	0.605	0.807	1.009
9	0.359	0.537	0.717	0.897
10	0.323	0.484	0.646	0.807
12	0.270	0.403	0.538	0.673
Rate / Square	5.39	8.06	10.76	13.45

14 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.659	0.985	1.315	1.643
6	0.604	0.903	1.205	1.506
6.5	0.557	0.833	1.112	1.391
7	0.517	0.774	1.033	1.291
7.5	0.483	0.722	0.964	1.205
8	0.453	0.677	0.904	1.130
9	0.402	0.602	0.803	1.004
10	0.362	0.542	0.723	0.904
12	0.302	0.451	0.603	0.753
Rate / Square	5.39	8.06	10.76	13.45

16.5 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.776	1.161	1.549	1.937
6	0.711	1.064	1.420	1.775
6.5	0.657	0.982	1.311	1.639
7	0.610	0.912	1.217	1.522
7.5	0.569	0.851	1.136	1.420
8	0.534	0.798	1.065	1.332
9	0.474	0.709	0.947	1.184
10	0.427	0.638	0.852	1.065
12	0.356	0.532	0.710	0.888
Rate / Square	5.39	8.06	10.76	13.45

20 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.941	1.407	1.878	2.348
6	0.862	1.290	1.722	2.152
6.5	0.796	1.190	1.589	1.986
7	0.739	1.105	1.476	1.845
7.5	0.690	1.032	1.377	1.722
8	0.647	0.967	1.291	1.614
9	0.575	0.860	1.148	1.435
10	0.517	0.774	1.033	1.291
12	0.431	0.645	0.861	1.076
Rate / Square	5.39	8.06	10.76	13.45